



Table 3: Children of Divorced, Separated, or Never Married Parents

(Start with Table 1)

interview
tips

Probe/Action: Ask the taxpayer:

step 1	Did the qualifying child or qualifying relative receive over half of his or her support from their parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?	If YES , go to Step 2. If NO , Table 3 does not apply.
step 2	Was the child in the custody of one or both parents for more than half the year?	If YES , go to Step 3. If NO , Table 3 does not apply.
step 3	Is this divorce decree or separation agreement one that is Post-1984 and Pre-2009 (decree or agreement that went into effect after 1984 and before 2009) that is applicable for 2010 and state all three of the following ? 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent will not claim the child as a dependent. 3. The years for which the claim is released. (See Step 3 footnote for the items the non-custodial parent must attach to his/her tax return.) OR Is this a Pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2010?	If YES , go to Step 5. If NO , go to Step 4.
step 4	Did the custodial parent (parent with whom the child lived for the greater part of the year) provide the taxpayer a signed written declaration (Form 8332 or similar document) releasing his or her claim to the exemption for the child?	If YES , go to Step 5 and see footnote for Step 4 below. If NO , Table 3 does not apply.
step 5	Can you or your spouse, if filing jointly, be claimed as a dependent on someone else's tax return this year?	If YES , you cannot claim this person as a dependent. If NO , you can claim an exemption for this person. See footnote for Step 5 below.

Footnotes:

Step 3: Post-1984 and Pre-2009 divorce decrees or agreements:

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above
- Signature page with the other parent's signature and date of agreement.

Step 4: Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent cannot attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child.

Other decrees or agreements that do not meet step 3: Non-custodial parents must attach the Form 8332 or similar statement to their return.

Step 5: See Publication 17 or Form 1040 Instructions for additional guidance under Rules for Children of Divorced or Separated Parents.